



## Bentonite Production Tax

For 6-month period ending \_\_\_\_\_

15-39-1, MCA

Name \_\_\_\_\_

Address \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

1. FEIN		2. Account ID	
3. Period		4. If this is an amended return, check here. <input type="checkbox"/>	
5. If you are no longer in business and want your account canceled, check this box <input type="checkbox"/> ; enter the final date. _____			
6. If your mailing address has changed, check this box <input type="checkbox"/> and print new address below. _____			
Name of Mine		Type of Mineral	
County			
Section	Township	Range	School District

### Production Per Mine

Wet Tons Per Year	January-June	July-December	Tax Rate	Tax Due
7. First 20,000.....7.	tons	tons	\$0.00/ton	Exempt
8. 20,001 to 100,000.....8.	tons	tons	\$1.73/ton	\$
9. 100,001 to 250,000.....9.	tons	tons	\$1.66/ton	\$
10. 250,001 to 500,000.....10.	tons	tons	\$1.55/ton	\$
11. 500,001 to 1,000,000.....11.	tons	tons	\$1.38/ton	\$
12. Excess of 1,000,000 .....12.	tons	tons	\$1.11/ton	\$
Total tons .....	tons	tons		
<i>Complete for 12-month period:</i>				
Total tons produced for the year .....		tons		
Total gross value for the year .....		\$		

### Royalty Interest

13. Total royalties paid/yielded .....	13.	\$	15%	\$
14. Total tax due. Add lines 7 through 13 .....	14.	\$		\$

Returns are due 45 days after the end of the period. Penalty applies on all delinquent returns.

I hereby affirm under penalty of false swearing that the statements contained herein are true, correct and complete to the best of my knowledge.

Signature \_\_\_\_\_

Title \_\_\_\_\_ Phone \_\_\_\_\_ Date \_\_\_\_\_



## Bentonite Production Tax

### Schedule of Royalty Interest

	Name	Address	Royalty %	Royalty Volume	Royalty Interest Paid
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.					
23.					
24.					
25.					
26.					
27.					
28.					
29.					
30.					
31.					
32.					
33.					
34.					
35.					
36.					
37.					
38.					
39.					
40.					

# Bentonite Production Tax

## Instructions

### Account Information

- Line 3: This return is due 45 days after the end of the period. Penalty applies on all delinquent returns per [15-1-216, MCA](#).
- Line 4: Check this box if you are filing an amended return.
- Line 5: If you are no longer in business, check the box and enter your final day of business.
- Line 6: If your mailing address has changed, check the box and provide your new address.
- Mine: Enter the mine name, county where the mine is located, section, township, range and school district.

### Production

The tonnages are cumulative for the year. Once a threshold has been met, it may not be used again for that production year.

**Example:** The total wet tons produced was 15,000 tons in the first semiannual period and 25,000 tons in the second semiannual period. On your first semiannual return, enter 15,000 tons on line 7 in the January-June column. On your second semiannual report, enter 5,000 on line 7 in the July-December column, and enter the remaining 20,000 tons on line 8.

- Line 7: Enter the number of wet tons produced between 0 and 20,000 tons for the year.
- Line 8: Enter the number of wet tons produced between 20,001 and 100,000 tons for the year. Multiply this number by \$1.73 and enter the total in the Tax Due column.
- Line 9: Enter the number of wet tons produced between 100,001 tons and 250,000 tons for the year. Multiply this number by \$1.66 and enter the total in the Tax Due column.
- Line 10: Enter the number of wet tons produced between 250,001 tons and 500,000 tons for the year. Multiply this number by \$1.55 and enter the total in the Tax Due column.

Line 11: Enter the number of wet tons produced between 500,001 tons and 1,000,000 tons for the year. Multiply this number by \$1.38 and enter the total in the Tax Due column.

Line 12: Enter the number of wet tons in excess of 1,000,001 tons for the year. Multiply this number by \$1.11 and enter the total in the Tax Due column.

Yearly

Totals: Provide the total tons produced for the year and the total gross value for the year in the boxes provided.

### Royalty Interest

Line 13: Enter the total royalties paid/yielded and multiply by 15%. Enter the result in the Tax Due column.

### Total Tax Due

Line 14: Total amount due. Add lines 8 through 13.

Sign the return and provide your title and daytime phone number.



Sign up to access your Montana tax information, file returns, pay taxes and much more on TransAction Portal (TAP) <https://tap.dor.mt.gov>.

Or...

Mail this return and payment to:

Department of Revenue  
PO Box 5805  
Helena MT 59604-5805

Make check payable to the Department of Revenue and enter your Account ID from line 2 of the return on the memo line.

**Questions?** Call us toll free at (866) 859-2254 (in Helena, 444-6900).



## Montana Bentonite Production Tax Payment Instructions

### e-Pay

#### TransAction Portal

<https://tap.dor.mt.gov>

- Pay and file online
- e-check (free) or credit/debit card (small fee)

#### Now Mobile!



#### ACH Credit Program

[revenue.mt.gov](https://revenue.mt.gov) under Online Services

Send payments from your financial institution. See our website for more information.

### Pay by check

#### Help us apply your payment accurately!

- Fill out the voucher below.
  - Provide your full FEIN and Montana Account ID.
  - Identify the Period End Date that corresponds with the return you are filing.
- If you are paying for multiple tax periods, use separate vouchers for each tax period and specify the amount you want applied to that period.

- Make your check payable to Montana Department of Revenue.
- Remove your check stub.
- Write your FEIN or Account ID with period end date in the memo line of your check.
- Detach the voucher below and mail it with your check to:

Department of Revenue  
PO Box 5805  
Helena, MT 59604-5805

**Payments of \$500,000 or more must be made electronically.**

- Cut line -

## Montana Bentonite Production Tax Payment Voucher

Name \_\_\_\_\_

Address \_\_\_\_\_

Contact \_\_\_\_\_

Phone Number \_\_\_\_\_

FEIN

--	--	--	--	--	--	--	--	--	--

Account ID

--	--	--	--	--	--	--	--	--	--

Period End Date

M	M	D	D	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Choose one:

☐

Original Return

☐

Amended Return

Amount Paid

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**Pay online at [revenue.mt.gov](https://revenue.mt.gov)**